



Georgia Offer in Compromise (OIC) Application Fee Worksheet

The application fee does not apply to individuals whose income falls at or below levels based on poverty guidelines established by the U.S. Department of Health and Human Services (HHS) under authority of section 673(2) of the Omnibus Reconciliation Act of 1981 (95 Stat. 357, 511). The exception for taxpayers with incomes below these levels only applies to individuals; it does not apply to other entities such as corporations or partnerships.

If you are an individual, follow the steps below to determine if you must remit the application fee along with your Form OIC-1 (Offer in Compromise Application) and all required financial forms.

1. Family Unit Size _____. Enter the total number of dependents (including yourself and your spouse) listed in Section 1 of Form CD LO-14B, Statement of Financial Condition for Individuals.

2. Total Income \$ _____. Enter the amount of your total monthly income from Section 8, Line 42 of the Form CD LO-14B, Statement of Financial Condition for Individuals.

3. Compare the information you entered in items 1 and 2, above, to the monthly Application Fee Income Exception Levels table below. Find the "Family Unit Size" equal to the number you entered in item 1. Next, find the column which represents where you reside (48 Contiguous States, DC..., Hawaii or Alaska). Compare the "Total Income" you entered in item 2 to the number in the row and column that corresponds to your family unit size and residence. *For example, if you reside in one of the 48 contiguous states, and your family unit size from item 1 above is 4, and your total monthly income from item 2 above is \$1500, then you are exempt from the fee because your income is less than the \$1,667 guideline amount.*

2003-2005 Application Fee Income Exception Levels

Family Unit Size	48 Contiguous States, DC, US Possessions, Residents of Foreign Countries	Hawaii	Alaska
1	\$833	\$917	\$1,000
2	\$1,083	\$1,250	\$1,333
3	\$1,333	\$1,583	\$1,667
4	\$1,667	\$1,833	\$2,000
5	\$1,917	\$2,167	\$2,333
6	\$2,167	\$2,500	\$2,667
7	\$2,417	\$2,833	\$3,000
8	\$2,667	\$3,083	\$3,333
For each additional person, add	\$333	\$333	\$417

SOURCE: Based on 2002 HHS Poverty Guidelines, Federal Register, Vol. 67, No. 31, February 14, 2002, pp. 6931-6933, increased to account for 5% inflation through 2005, rounded up to the nearest \$1,000.

4. If the total income you entered in item 2 is **more** than the amount shown for your family unit size and residence in the monthly Application Fee Income Exception Levels table above, **you must send the \$100 application fee with each OIC you submit.**

Total Monthly Income. Enter the amount of your total monthly income from Section 8, Line 42 of the Form CD LO-14b, Statement of Financial Condition for Individuals. Your check or money order should be made payable to "Georgia Department of Revenue" and attached to the front of your Form OIC-1, Offer in Compromise application. **Do not send cash.** Send a separate application fee with each OIC; do not combine it with any other tax payments as this may delay processing of your OIC. Your OIC will be returned to you without further consideration if the application fee is not properly remitted, or if your check is returned for insufficient funds. If the total income you entered in item 2 is **equal to or less than** the amount shown for your family unit size and residence in the table above, do not send the application fee. Sign and date Form OIC-11, Income Certification for Offer in Compromise Application Fee.

Attach the certification and this worksheet to the front of your Form OIC-1.